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UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

Case: 2:24-cr-20562
Assigned To : McMillion, Brandy R.
Referral Judge: Grand, David R.
Assign. Date : 10/3/2024
Description: IND USA V SMITH (MRS)

-v-

VIOLATIONS:

SHAWN PATRICK SMITH,

26 U.S.C. § 7206(1)
(Making a False Tax Return)

Defendant,

26 U.S.C. § 7203
(Willful Failure to File Return)

INDICTMENT

THE GRAND JURY CHARGES:

INTRODUCTION

At times relevant to this Indictment:

1. Defendant SHAWN PATRICK SMITH ("SMITH"), a resident of Birmingham, Michigan, was an attorney licensed to practice law in Michigan who sometimes referred to himself as "Shawn the Law" or "The Law." SMITH, who operated his own law firm, represented clients in both criminal and civil cases.

2. The Internal Revenue Service (“IRS”) is an agency within the U.S. Department of Treasury responsible for administering the federal internal revenue laws.

3. Although he timely filed his 2017 federal individual income tax return, SMITH did not file individual returns for the years 2018 to 2020 until after he was contacted by the IRS about those delinquent returns. SMITH filed his individual returns for the years 2018 to 2020 in or about July 2022. By that time, each of those returns was late and SMITH’s 2018 return was delinquent by almost three years. Despite having an obligation to do so, SMITH has not filed a 2021 or 2022 income tax return.

4. SMITH filed false individual returns for the years 2017 through 2020 that failed to report hundreds of thousands of dollars of gross receipts that he earned from his law business.

COUNTS ONE THROUGH FOUR

26 U.S.C. § 7206(1)

(Making a False Tax Return)

5. Paragraphs 1 through 4 above are incorporated as though fully set forth herein.

6. On or about the dates listed below, in the Eastern District of Michigan and elsewhere, SHAWN PATRICK SMITH, did willfully make and subscribe Forms 1040 (U.S. Individual Income Tax Returns) for the calendar years listed

below, which were verified by a written declaration that they were made under the penalties of perjury and were filed with the IRS, that reported gross receipts or sales on Line 1 of Schedule C in the following approximate amounts. SMITH, however, did not believe the returns to be true and correct as to every material matter in that he then knew that he had received substantially more gross receipts or sales than the amounts reported on the returns.

Count	Calendar Year of Tax Return	Approximate Filing Date	Approximate Gross Receipts or Sales Reported
One	2017	October 15, 2018	\$170,345
Two	2018	July 16, 2022	\$203,150
Three	2019	July 16, 2022	\$224,000
Four	2020	July 16, 2022	\$197,000

All in violation of Title 26, United States Code, Section 7206(1).

COUNTS FIVE THROUGH SIX
26 U.S.C. § 7203
(Willful Failure to File Return)

7. Paragraphs 1 through 4 above are incorporated as though fully set forth herein.

8. During the calendar years set forth below, SHAWN PATRICK SMITH had and received gross income in excess of the minimum filing requirement. By reason of such gross income, he was required by law, following the close of the calendar year and on or before the dates listed below, to make an income tax return to the IRS, stating specifically the items of his gross income and any deductions

and credits to which he was entitled. Knowing and believing all the foregoing, he did willfully fail, on or about the dates set forth below, in the Eastern District of Michigan and elsewhere, to make an income tax return.

	Count	Calendar Year of Tax Return	Approximate Due Date of Tax Return
	Five	2021	October 17, 2022
	Six	2022	October 16, 2023

All in violation of Title 26, United States Code, Section 7203.

THIS IS A TRUE BILL

s/ Grand Jury Foreperson
GRAND JURY FOREPERSON

s/ David A. Hubbert
DAVID A. HUBBERT
Deputy Assistant Attorney General
Tax Division

s/ Kenneth C. Vert
KENNETH C. VERT
Trial Attorney, Tax Division

s/ Jeffrey A. McLellan
JEFFREY A. McLELLAN
Trial Attorney, Tax Division

Date: October 3, 2024

United States District Court Eastern District of Michigan	Criminal Case Cover Sheet	Case Number
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NOTE: It is the responsibility of the Assistant U.S. Attorney signing this form to complete it accurately in all respects.

Companion Case Information	Companion Case Number:
This may be a companion case based upon LCrR 57.10 (b)(4) ¹ :	Judge Assigned:
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	AUSA's Initials: s/Kenneth C. Vert, s/Jeffrey A. McLellan

Case Title: USA v. Shawn Patrick Smith

County where offense occurred : Oakland

Check One: ☒ Felony ☐ Misdemeanor ☐ Petty

☒ Indictment/ ☐ Information --- no prior complaint.

☐ Indictment/ ☐ Information --- based upon prior complaint [Case number: _____]

☐ Indictment/ ☐ Information --- based upon LCrR 57.10 (d) [Complete Superseding section below].

Superseding Case Information

Superseding to Case No: _____ Judge: _____

- ☐ Corrects errors; no additional charges or defendants.
☐ Involves, for plea purposes, different charges or adds counts.
☐ Embraces same subject matter but adds the additional defendants or charges below:

Defendant name

Charges

Prior Complaint (if applicable)

Please take notice that the below listed Assistant United States Attorney is the attorney of record for the above captioned case.

October 3, 2024

Date

s/Kenneth C. Vert

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¹ Companion cases are matters in which it appears that (1) substantially similar evidence will be offered at trial, or (2) the same or related parties are present, and the cases arise out of the same transaction or occurrence. Cases may be companion cases even though one of them may have already been terminated.